



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

March 19, 1998

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774-0100

OR98-0760

Dear Ms. Joseph:

You have asked whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 114253.

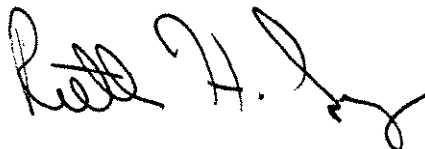
The Comptroller of Public Accounts (the "Comptroller") received a request for a filed response and supplemental statement of position from the Comptroller's hearing file No. 11,786 (1982). You assert that, based upon this office's rulings in Open Records Letter Nos. 96-1912 (1996), 96-2203 (1996), and 97-2510 (1997), the taxpayer's identity is protected from disclosure under section 552.101 of the Government Code in conjunction with section 111.006(a)(2) of the Tax Code. Thus, you propose to release the requested documents, but with the taxpayer's identity redacted from the documents.

Section 552.101 of the Government Code excepts from public disclosure information that is deemed confidential by law, including information made confidential by statute. Section 111.006(a)(2) of the Tax Code provides that information "secured, derived, or obtained by the comptroller or the attorney general during the course of an examination of the taxpayer's books, records, papers, officers, or employees, including an examination of the business affairs, operations, source of income, profits, losses, or expenditures of the taxpayer" is confidential. Tax Code § 111.006(a)(2). You state that the comptroller has already provided a de-identified version of the final decision in this case to the requestor. You assert that the other documents filed in connection with this hearing must also be de-identified to protect the taxpayer's identity in compliance with section 111.006(a)(2) of the Tax Code. We agree. Thus, the records at issue must be de-identified prior to release.

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous

determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Ruth H. Soucy', written in a cursive style.

Ruth H. Soucy
Assistant Attorney General
Open Records Division

RHS/ch

Ref.: ID# 114253

Enclosures: Submitted documents

cc: Mr. L.G. Skip Smith
P.O. Box 1148
Austin, Texas 78767
(with Open Records Letter Nos. 96-1612, 96-2203 (1996) and 97-2510 (1997))